



# STATE OF IOWA

CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
CHARLES J. KROGMEIER, DIRECTOR

## INFORMATIONAL LETTER NO. 921

**DATE:** July 1, 2010

**TO:** Iowa Medicaid Licensed Nursing Facilities

**ISSUED BY:** Iowa Department of Human Services, Iowa Medicaid Enterprise

**RE:** Nursing Facility Quality Assurance Assessment Calculation Worksheet

The purpose of this Informational Letter is to provide you with a copy of the Nursing Facility Quality Assurance Assessment Calculation Worksheet, Form 470-4836 and instructions. This form was created in accordance with Senate File (SF) 476 to be used for the submission of the quality assurance assessment fee to the Department of Human Services (DHS).

Senate File 476, authorized during the 2009 legislative session, directed DHS to implement a nursing facility quality assurance assessment program, also known as a nursing facility provider tax. In March 2010, DHS received approval from the Centers for Medicare and Medicaid Services (CMS) to implement the quality assurance assessment program effective April 1, 2010.

### Assessment fee structure overview

- The quality assurance fee is assessed on a per non-Medicare patient day basis. Therefore, the amount of the fee paid by each nursing facility varies based on the number of non-Medicare patient days.
- All nursing facilities are assessed the same fee of \$5.26 per non-Medicare patient day except for the following exceptions:
  - Nursing facilities with licensed beds less than or equal to 50 are assessed \$1.00 per non-Medicare patient day.
  - Nursing facilities designated as a continuing care retirement center (CCRC) per Iowa Insurance Division are assessed \$1.00 per non-Medicare patient day.
  - Nursing facilities with annual Medicaid patient days of 26,500 or greater are assessed \$1.00 per non-Medicare patient day.
  - Distinct part skilled nursing unit or a swing-bed unit operated by a hospital are not assessed a fee.
  - State-owned and non-state government owned nursing facilities are not assessed a fee.

Please see Informational Letter 898 issued April 20, 2010 for additional information describing the quality assurance assessment fee and other reporting requirements.

## Form 470-4836 Requirements

Nursing facilities that are required to pay a quarterly quality assurance fee, as defined above, shall use Form 470-4836 to calculate the amount of quality assurance assessment that is due quarterly to the Department. Please complete and submit Form 470-4836 along with payment in accordance with the instructions provided. If the Form 470-4836 and payment is not received by the 30<sup>th</sup> day of the month following the end of a calendar quarter a 1.5% penalty will be assessed unless the Department determines good cause has been shown. The penalty will be based on the amount of fees owed. If at any time the Department determines that an overpayment has occurred, the Department will refund any monies within 30 days of detection of the overpayment.

This Calculation Worksheet, form 470-4836 and check shall be mailed to:  
Iowa Medicaid Enterprise  
PO Box 310280  
Des Moines, IA 50331-0280.

An electronic copy of the form **only** should be submitted to [costaudit@dhs.state.ia.us](mailto:costaudit@dhs.state.ia.us).

**If** you send a package requiring a signature, for example, via certified mail or overnight, please send to:

Iowa Medicaid Enterprise  
Attn: Lockbox Services – 310280  
666 Walnut Street, Suite 700  
Des Moines, IA 50309

This form can be found on the IME website at <http://www.ime.state.ia.us/Providers/Forms.html>

**Questions?** If you have any questions regarding the information included in this informational letter, please contact the IME Provider Cost Audit and Rate Setting Unit at (515) 256-4610 (locally) or (866) 863-8610, or via email at [costaudit@dhs.state.ia.us](mailto:costaudit@dhs.state.ia.us).